



General Information

Contributions

Some clients make charitable contributions to charitable funds listed on the back of Form 540. For a list of the funds and a description of each, see page 150. The contribution reduces any refund due. The contribution also increases the balance due, if there is tax owed on the return.

Contributions must be \$1 or more, in whole dollar amounts.

Your client cannot change the contribution amount after FTB accepts an e-file or paper return.

Refund or No Amount Due

If your clients made Form 540 contributions, the amount of the refund is the amount of overpaid tax available this year minus the amount of the contributions.

If your clients made no Form 540 charitable contributions, then the amount of their refund is the same as the amount of the overpaid tax available this year.

Refunds automatically issue for \$1 or more. For refunds less than \$1, attach a written request to Form 540.

Send Refund or No Tax Due returns to:

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002**

Amount You Owe

If your clients made contributions, the amount of the payments are the amount of tax due plus the amount of contributions.

If your client did not contribute, enter the amount from the Tax Due line on the Amount You Owe line. Have your client attach a check or money order for this amount.

Make the check or money order payable to "FRANCHISE TAX BOARD" for the full amount shown on the Amount You Owe line. Have your clients write their social security number, the tax year, and the form number on their check or money order.

Example:

Joan Smith would include 555-55-555 (her social security number) and a 2008 Form 540 2EZ (the tax year and the form number of the tax return she is filing).

Have the client attach the check or money order to their return and mail the return to:

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001**